



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

CHIEF COUNSEL

Number: **INFO 2002-0066**

Release Date: 6/28/2002

CONEX-117594-02

March 28, 2002

[REDACTED]

Dear [REDACTED]:

This is in response to your letter dated January 8, 2002, in which you requested information regarding the amount that is exempt from Federal estate tax in the case of decedents dying in 2002. The Economic Growth and Tax Relief Reconciliation Act of 2001 amended the estate tax provisions to provide for an increase in the amount that is exempt from estate tax. Beginning in 2002, the estate tax exemption will be as follows.

<u>Estates of Decedents</u> <u>dying in:</u>	<u>Exemption</u>
2002 -2003	\$1,000,000
2004 - 2005	\$1,500,000
2006, 2007and 2008	\$2,000,000
2009	\$3,500,000

Under the current legislation, the estate tax is repealed for the year 2010, and is reinstated in 2011.

We hope this information is helpful. If you have any questions, please contact me at (202) 622-3090.

Sincerely,

George Masnik
Chief, Branch 4
Office of Passthroughs and Special
Industries